

**INDIANA TAX COURT**

Cases Transmitted

Week of 12/29/14

Name: BME, Inc. FKA Benner Mechanical & Electrical v. Indiana Dep't of State Revenue

Case No. 49T10-1412-TA-71

Date Filed: 12/31/14

Attorneys: Nathan J. Hagerman, John Robert Humphrey

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Type of Tax: Sales - Whether the Department of Revenue's sales tax assessments erroneously treated taxpayer's lump sum contracts as time and material contracts; whether the Department failed to grant taxpayer credit for sales tax paid at taxpayer's initial point of purchase.